

**IN THE SENATE OF THE UNITED STATES,**

**FEBRUARY 24, 1857.**

Read twice, and referred to the Committee on Finance.

**AN ACT**

To remit or refund duties upon goods, wares, and merchandise destroyed by fire.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That the collector of the customs for the port of New York,  
4       the naval officer of said port, and the district attorney for the  
5       southern district of New York, be, and they are hereby, con-  
6       stituted a commission to ascertain the amount of duties paid or  
7       due upon all goods, wares, and merchandise destroyed by fire  
8       in the city of New York, in unbroken and original packages  
9       as imported, on the nineteenth day of July, in the year eigh-  
10      teen hundred and forty-five, and also the name or names and  
11      places of residence of the several persons entitled to have the  
12      said duties refunded or remitted, and the kind and quantity of  
13      goods, wares, and merchandise destroyed as aforesaid, together  
14      with such other facts and particulars as the Secretary of the

15 Treasury shall direct: *Provided*, That no duties shall be  
16 remitted or refunded on any goods, wares, or merchandise  
17 destroyed as aforesaid, unless it shall satisfactorily appear that  
18 the said destruction took place within the space of five years  
19 from the date of the importation of said goods, if imported  
20 prior to the passage of the act of the third of March, eighteen  
21 hundred and forty-nine, entitled “ An act requiring all moneys  
22 received from customs, and from all other sources, to be paid  
23 immediately into the treasury, without abatement or reduction,  
24 and for other purposes;” but if imported subsequently to the  
25 passage of said act, then the destruction of the goods shall be  
26 proved to have taken place within the space of two years from  
27 the date of importation.

1       SEC. 2. *And be it further enacted*, That the said com-  
2 mission shall meet at such time and place, in the city of New  
3 York, as shall be designated by the Secretary of the Treasury  
4 in the order convening them, or as soon thereafter as may be,  
5 after reasonable notice to the parties interested, and proceed  
6 to take testimony in relation to the goods so destroyed, the  
7 amount of duties paid, or to be paid, to the United States  
8 thereupon, and to the persons entitled to receive or have re-  
9 mitted to them the amount of such duties. Each of the said  
10 commissioners is hereby authorized to administer the necessary  
11 oaths or affirmations to all persons who are to give testimony  
12 in the premises; and all the testimony presented to or taken

13 before the said commission shall be committed to writing, and  
14 be signed by the respective witnesses giving the same.

1       SEC. 3. *And be it further enacted,* That as soon as the  
2 said commissioners shall have finally closed the taking of tes-  
3 timony in relation to any one or more claims, they shall cause  
4 to be made a full and perfect statement of the goods, wares,  
5 and merchandise proved in said claim or claims, to their satis-  
6 faction, to have been destroyed by fire as aforesaid, and in the  
7 unbroken and original packages in which the same were im-  
8 ported, designating in such statement the number of packages,  
9 the dutiable value of each, the rate and amount of duty upon  
10 each, and the name of the person or persons entitled to receive  
11 or have remitted to him or them the duties paid, or secured to  
12 be paid, upon each package, and the fact whether such duty  
13 has been paid, or remains unpaid and secured; and shall ascer-  
14 tain and report whether any, and what part, of the merchandise  
15 so destroyed was insured, and if insured, whether such insu-  
16 rance has been paid, or is amply secured to be paid, and if so  
17 paid or secured, they shall deduct from the certificate to be  
18 granted under the provisions of this act the amount of duty  
19 paid, or secured to be paid, on goods so insured; and the said  
20 commissioners shall cause three fair copies of such statement  
21 to be made and certified by themselves to be the true and cor-  
22 rect results of their investigations; one of which copies they  
23 shall file with the collector of the customs for the port of New

24 York, another with the naval officer, and the third, together  
25 with the testimony taken before the said commission, they  
26 shall transmit to the Secretary of the Treasury, to be by him  
27 kept on file in his department.

1       SEC. 4. *And be it further enacted,* That it shall be the  
2 duty of the Secretary of the Treasury, with as little delay  
3 as practicable, to examine the testimony taken before the said  
4 commission from time to time, as the same shall be returned  
5 to him; to compare the same with the said statement and  
6 adjudication of said commissioners, and to signify to them his  
7 approval or disapproval of the claim, in whole or in part, as  
8 he shall deem just; and as soon as said determination of the  
9 Secretary of the Treasury shall be made known to the said  
10 commissioners, if it be favorable to the claims, in whole or in  
11 part, they shall issue to each claimant whose claim is so  
12 approved a certificate signed by them, and stating the amount  
13 of duties which the claimant is entitled to have refunded or  
14 remitted to him according to the provisions of this act, which  
15 said certificate shall entitle the person or persons named  
16 therein, or the legal holder thereof, to be paid the sum also  
17 named therein, out of any moneys in the treasury which may be  
18 appropriated therefor, upon presentation of the said certificate  
19 at the treasury of the United States within one year from its  
20 date: *Provided,* That the aggregate amount of said certificates  
21 shall not exceed the sum of three hundred thousand dollars:

22 *And provided, further,* That no such certificate shall issue for  
23 the remission of duties that may have accrued upon any  
24 package of goods, wares, or merchandise that may have been  
25 destroyed, in whole or in part, by fire, which may have been  
26 sold by the importer or importers, unless he or they, and the  
27 purchaser or purchasers, shall have previously identified said  
28 package and its contents, and proved the sale or sales, and  
29 purchase or purchases made thereof, such identification and  
30 proof to be confirmed by the oaths or affirmations of the  
31 parties, nor until the claimant or claimants shall have made an  
32 affidavit or deposition before the said commissioners, or one of  
33 them, setting forth in detail all the insurance against loss or  
34 damage by fire which shall have been effected upon said goods,  
35 or upon any part or parts thereof, and which shall have been  
36 in force at the time of the fire, together with the amounts  
37 received upon such insurance, and the balance (if any) re-  
38 maining unpaid upon any such insurance; nor until the claimant  
39 or claimants shall have given bond, with approved sureties, for  
40 double the amount of the duties to be refunded, which shall  
41 be conditioned for the repayment of the money mentioned in  
42 the said certificate, with legal interest thereon, to the United  
43 States, in case it shall afterwards appear that such refunding  
44 or remission should not have been made to him or them, or  
45 that the goods upon which the duties were refunded or re-  
46 mitted were or not destroyed by fire, in unbroken and original

47 packages, as alleged, or that the value thereof, or of any part  
48 of such value beyond that which may have been deducted, as  
49 directed by the third section of this act, shall have been  
50 received from the insurers, by virtue of any insurance against  
51 loss or damage by fire; nor shall the said certificate be issued  
52 to any claimant or claimants, (unless he be an executor or  
53 administrator,) until he or they shall have sworn or affirmed  
54 that the goods were so destroyed in unbroken packages.

1       SEC. 5. *And be it further enacted,* That all cases where  
2 any article or package, as imported, shall have been damaged,  
3 or partially and not entirely destroyed by the fire, hereinbefore  
4 specified, the refunding or remission of duties on such article  
5 or package shall be in proportion to the damage or destruction  
6 by the said fire, as that proportion shall be ascertained and  
7 certified to the said commissioners by the appraisers for the  
8 port where the fire occurred; but this section shall not be so  
9 construed as to extend to any merchandise or property de-  
10 stroyed or damaged other than in the original and unbroken  
11 packages as imported.

1       SEC. 6. *And be it further enacted,* That any wilful false  
2 swearing or affirming before the said commissioners, or either  
3 of them, or in any affidavit or deposition taken before them, or  
4 either of them, or submitted to them, shall be deemed and held  
5 to be wilful perjury, and subject the person guilty of the offence,  
6 upon conviction before any court of competent jurisdiction, to

7 the punishment prescribed by the laws of the United States  
8 for wilful perjury : and if any person or persons shall know-  
9 ingly or willingly procure any such perjury to be committed,  
10 every person or persons so offending shall be deemed guilty of  
11 subornation of perjury, and upon conviction thereof shall be  
12 subject to the punishment prescribed by the laws of the United  
13 States for subornation of perjury. And should any claimant  
14 or claimants be convicted, before any court of competent juris-  
15 diction, of wilfully swearing or affirming falsely to any matter  
16 required by this act, or by any direction or requirements of  
17 the Secretary of the Treasury in pursuance of this act, to be  
18 proved or to be sworn to, he or they shall be liable to pay to  
19 the informer an amount of money equal to the sum specified  
20 in the certificate or certificates which shall have been granted  
21 to him or them, to be recovered in an action to be brought by  
22 such informer in any court of competent jurisdiction, besides  
23 being liable to the punishment prescribed by the laws of the  
24 United States for wilful perjury : *Provided, however,* That  
25 neither of the commissioners trying the case shall be entitled  
26 to the sum herein secured to the informer upon whose evidence  
27 or information the conviction may be made before a court of  
28 competent jurisdiction.